

Amendment No. 2

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

Committee/Subcommittee hearing bill: Ways & Means Committee
Representative Metz offered the following:

Amendment (with title amendment)

Remove lines 139-199 and insert:

...(Physical or cognitive impairment that permanently prevents the applicant from rendering useful and efficient service as a first responder)...

...(Chronic condition or chronic disease solely caused by an injury sustained in the line of duty as a first responder)...

It is my professional belief that the above-named condition(s) permanently prevent(s) Mr.....Mrs.....Miss.... Ms.....(applicant name)... from rendering useful and efficient service as a first responder, and that the foregoing statements are true, correct, and complete to the best of my

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17 knowledge and professional belief.

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19 Signature....

20 Address...(print)...

21 Date....

22 Florida Board of Medicine or Osteopathic Medicine license number
23 Issued on.....

24

25 NOTICE TO TAXPAYER: Each Florida resident applying for an
26 exemption due to a disability that occurred in the line of duty
27 while serving as a first responder must present to the county
28 property appraiser a copy of this form and a letter from the
29 employer for whom the first responder worked at the time of the
30 injury, as required by section 196.102(8), Florida Statutes.
31 Each form is to be completed by a licensed Florida physician.

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33 NOTICE TO TAXPAYER AND PHYSICIAN: Section 196.131(2), Florida
34 Statutes, provides that any person who knowingly and willingly
35 gives false information for the purpose of claiming homestead
36 exemption commits a misdemeanor of the first degree, punishable
37 by a term of imprisonment not exceeding 1 year or a fine not
38 exceeding \$5,000, or both.

39 (8) An employer for whom the first responder worked at the
40 time of the injury must provide a certificate that, at a
41 minimum, attests and includes:

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42 (a) The title of the person signing the certificate.

43 (b) The name and address of the employing entity.

44 (c) A description of the incident that caused the injury or
45 injuries.

46 (d) A statement that the first responder's injury or
47 injuries were:

48 1. Directly and proximately caused by service in the line
49 of duty.

50 2. Without willful negligence on the part of the first
51 responder.

52 3. The sole cause of the first responder's total and
53 permanent disability.

54 (9) Any person who knowingly or willfully gives false
55 information for the purpose of claiming homestead exemption as
56 set forth in this section commits a misdemeanor of the first
57 degree, punishable as provided in s. 775.082 or by fine of not
58 more than \$5,000, or both.

59 (10) The Department of Revenue may, and all conditions are
60 deemed to be met to, adopt emergency rules pursuant to ss.
61 120.536(1) and 120.54 to administer the application process for
62 the 2017 calendar year. This subsection is repealed on August
63 30, 2018.

64 (11) The Department of Revenue may adopt rules to
65 administer this section.

66 (12) Notwithstanding s. 196.011 and this section, the
67 deadline for a first responder to file an application with the

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68 property appraiser for an exemption under this section for the
69 2017 tax year is August 1, 2017.

70 (13) If an application is not timely filed under subsection
71 (12), a property appraiser may grant the exemption if:

72 (a) The applicant files an application for the exemption on
73 or before the 25th day after the mailing of the notice required
74 under s. 194.011(1) by the property appraiser during the 2017
75 calendar year;

76 (b) The applicant is qualified for the exemption; and

77 (c) The applicant produces sufficient evidence, as
78 determined by the property appraiser, which demonstrates that
79 the applicant was unable to apply for the exemption in a timely
80 manner or otherwise demonstrates extenuating circumstances that
81 warrant granting the exemption.

82 (14) If the property appraiser denies an exemption under
83 subsection (12) or subsection (13), the applicant may file,
84 pursuant to s. 194.011(3), a petition with the value adjustment
85 board requesting the exemption be granted. Notwithstanding s.
86 194.013, the eligible first responder is not required to pay a
87 filing fee for such petition filed on or before December 31,
88 2017. Upon review of the petition, the

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T I T L E A M E N D M E N T

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94 Remove lines 12-15 and insert:
95 exemption; providing a criminal penalty for knowingly or
96 willingly giving false information for a certain purpose;
97 granting rulemaking authority; specifying a deadline for
98 applying for the exemption; authorizing property
99 appraisers, under certain circumstances, to grant
100 exemptions for untimely filed applications; providing
101 procedures and requirements for petitioning value
102 adjustment boards regarding denied exemptions; providing
103 applicability and construction; providing an effective
104 date.